ID: CCA-326700-10 Number: **201024047**Release Date: 6/18/2010

Office:

UILC: 106.00-00

From:

Sent: Friday, March 26, 2010 7:00 PM

To: Cc:

Subject: RE: Is COBRA insurance reimbursement taxable?

The reimbursement by a current employer of COBRA premiums under a prior employer's plan would generally be excluded under section 106 as an accident or health plan. , you agree, don't you?